



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PIGEON FALLS MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 335
PIGEON FALLS, WI 54760

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARGARET EVERSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2001
(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PIGEON FALLS MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 335

PIGEON FALLS, WI 54760

When was utility organized? 10/27/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARGARET EVERSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 335

PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR WILLIAM C. SMEDBERG

Title: ACCOUNTANT

Office Address: SMEDBERG BUSINESS SERVICES INC.

36020 MAIN ST.

P.O. BOX 126

WHITEHALL, WI 54773

Telephone: (715) 538 - 2011

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR WILLIAM C. SMEDBERG**Title:** ACCOUNTANT**Office Address:** SMEDBERG BUSINESS SERVICES INC.

36020 MAIN ST.

P.O. BOX 126

WHITEHALL, WI 54773

Telephone: (715) 538 - 2011**Fax Number:****E-mail Address:****Date of most recent audit report:** 3/29/2001**Period covered by most recent audit:** JANUARY 1 - DECEMBER 1, 2000

Names and titles of utility management including manager or superintendent:

Name: MR ARDELL THORSON**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 335

PIGEON FALLS, WI 54760

Telephone: (715) 983 - 2214**Fax Number:****E-mail Address:**

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR GEORGE EVERSON, TRUSTEE

MR DALE HANGARTNER, TRUSTEE

MR KERMIT HANVOLD, PRESIDENT

MR IVAN SEMINGSON, TRUSTEE

MR ARDELL THORSON, SUPERINTENDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	37,666	39,119	1
Operating Expenses:			
Operation and Maintenance Expense (401)	13,882	13,735	2
Depreciation Expense (403)	10,627	16,995	3
Amortization Expense (404)	0	0	4
Taxes (408)	556	45	5
Total Operating Expenses	25,065	30,775	
Net Operating Income	12,601	8,344	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,601	8,344	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,960	6,595	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,960	6,595	
Total Income	18,561	14,939	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	18,561	14,939	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,367	8,700	13
Amortization of Debt Discount and Expense (428)	71	53	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	8,438	8,753	
Net Income	10,123	6,186	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,070	(5,116)	19
Balance Transferred from Income (433)	10,123	6,186	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	11,193	1,070	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMPORARY INVESTMENTS	827	4
INTEREST EARNED ON SPECIAL INVESTMENTS	5,133	5
Total (Acct. 419):	5,960	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	37,666	0	0	0	37,666	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	37,666	0	0	0	37,666	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	506,880	506,580	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	238,174	227,547	2
Net Utility Plant	268,706	279,033	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	356	356	6
Special Funds (125)	93,090	87,956	7
Total Other Property and Investments	93,446	88,312	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	48,455	41,627	8
Temporary Cash Investments (132)	24,106	23,280	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,976	6,238	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,809	3,262	14
Materials and Supplies (150)	1,250	1,375	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	83,596	75,782	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,437	1,508	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,437	1,508	
Total Assets and Other Debits	447,185	444,635	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	12,778	12,778	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	11,193	1,070	23
Total Proprietary Capital	23,971	13,848	
LONG-TERM DEBT			
Bonds (221)	162,000	170,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	162,000	170,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	667	407	28
Payables to Municipality (233)	6,330	6,330	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,700	2,833	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	9,697	9,570	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	251,517	251,217	38
Total Liabilities and Other Credits	447,185	444,635	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	506,880	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	506,880	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	238,174	0	0	0	9
Total Accumulated Provision	238,174	0	0	0	
Net Utility Plant	268,706	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	227,547				227,547	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,627				10,627	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,627	0	0	0	10,627	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	238,174	0	0	0	238,174	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,250	1,375	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,250	1,375	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTGAGE REVENUE BONDS	0	0	1,437	1
Total			1,437	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	12,778	1
Changes during year (explain):		
NONE		2
Balance end of year	12,778	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	09/01/1975	02/01/2015	5.00%	162,000	1
Total Bonds (Account 221):				162,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	556	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	556	
Taxes paid during year:		
County, state and local taxes	505	6
Social Security taxes	51	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	556	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM MORTGAGE REVENUE BONDS	2,833	8,367	8,500	2,700	1
Subtotal	2,833	8,367	8,500	2,700	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,833	8,367	8,500	2,700	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	251,217	0	0	0	0	251,217	1
Add credits during year:							
For Services	300					300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	251,517	0	0	0	0	251,517	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	191,013					191,013	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	356	2
Total (Acct. 124):	356	
Special Funds (125):		
MORTGAGE REVENUE BOND REDEMPTION	44,656	3
WATER UTILITY DEPRECIATION FUND	48,434	4
Total (Acct. 125):	93,090	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,976	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	5,976	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TEMPORARY LOAN	3,809	13
Total (Acct. 145):	3,809	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
TEMPORARY LOAN	6,330	17
Total (Acct. 233):	6,330	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	506,730	0	0	0	506,730	1
Materials and Supplies	1,312	0	0	0	1,312	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	232,860	0	0	0	232,860	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	251,367	0	0	0	251,367	6
Other (specify):						
NONE					0	7
Average Net Rate Base	23,815	0	0	0	23,815	
Net Operating Income	12,601	0	0	0	12,601	8
Net Operating Income as a percent of						
Average Net Rate Base	52.91%	N/A	N/A	N/A	52.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	12,778	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,131	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	18,909	
Net Income		
Net Income	10,123	5
Percent Return on Proprietary Capital	53.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

1 NEW HOOKUP

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

WATER COLUMN B, LINE 6, METER DEPRECIATION AMOUNT IS 224.

PROGRAM WOULD NOT ALLOW LINE 4 AMOUNT TO BE CHANGED TO ALLOW FOR THIS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mrs. Margaret Everson, Clerk-Treasurer
Pigeon Falls Municipal Water Utility
P.O. Box 335
Pigeon Falls, WI 54760-0335

2000 Analytical Review DWCCA-4650-PJL

Dear Mrs. Everson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of Account 110 on page F-7, we noted that your footnote explains that the program would not allow line 4, column (b) to be changed. The program is intended to function this way. The depreciation expense amount is carried forward from page W-1, line 7, column (b), and should NOT include the depreciation on meters charged to sewer. The depreciation on meters for sewer should be entered on line 6 of page F-7. Please confirm that the depreciation on meters charged to sewer will be adjusted in the 2001 report and a footnote entered to explain the adjustment.
2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$6,330 which is the same as reported the prior year. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.
3. As directed in the head notes for the Water Services schedule on page W-16, please explain how the service reported as added during the year was financed and follow this procedure in the future.
4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$282 (see enclosed worksheet). It appears that your calculation reported on line 1 of Account 463, Public Fire Protection Service on page W-4 does not allow for the hydrant added since the tariff was put into effect. Please use our worksheet as a guide when calculating the charge in the future.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4650.doc

Enclosure

Margaret Everson, clerk, called on 9/10/01 for clarification on how to calculate PFP, also said customer paid for new service. Preparer will respond to other questions.

PJL

Margaret Everson, clerk, called on 9/17 & left message:

#1, Accountant will adjust.

#2, Accountant is discussing with former clerk, Margaret will call us after hearing from them on it.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	36,998	1
Total Sales of Water	36,998	
Other Operating Revenues		
Forfeited Discounts (470)	98	2
Other Water Revenues (474)	570	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	668	
Total Operating Revenues	37,666	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	4,693	5
General Operating Expenses (680-690)	9,189	6
Total Operation and Maintenance Expenses	13,882	
Other Operating Expenses		
Depreciation Expense (403)	10,627	7
Amortization Expense (404)	0	8
Taxes (408)	556	9
Total Other Operating Expenses	11,183	
Total Operating Expenses	25,065	
NET OPERATING INCOME	12,601	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	119	5,922	17,619	4
Commercial	23	2,247	5,520	5
Industrial	1	274	660	6
Total Metered Sales to General Customers (461)	143	8,443	23,799	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		11,864	8
Other Sales to Public Authorities (464)	5	238	1,335	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	149	8,681	36,998	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	11,864	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,864	
Forfeited Discounts (470):		
Customer late payment charges	98	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	98	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	242	7
Other (specify):		
MISC.	28	8
1 - NEW HOOKUP	300	9
Total Other Water Revenues (474)	570	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,018	3
Chemicals (630)	22	4
Supplies and Expenses (640)	125	5
Repairs of Water Plant (650)	1,528	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	4,693	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,594	8
Office Supplies and Expenses (681)	572	9
Outside Services Employed (682)	2,023	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,189	
Total Operation and Maintenance Expenses	13,882	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		505	3
PSC Remainder Assessment		51	4
Other (specify): NONE			5
Total tax expense		556	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200320				3
County tax rate	mills		6.183100				4
Local tax rate	mills		3.975989				5
School tax rate	mills		11.625636				6
Voc. school tax rate	mills		2.347351				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.332396				10
Less: state credit	mills		1.695139				11
Net tax rate	mills		22.637257				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.975989				14
Combined School Tax Rate	mills		13.972987				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.948976				17
Total Tax Rate	mills		24.332396				18
Ratio of Local and School Tax to Total	dec.		0.737658				19
Total tax net of state credit	mills		22.637257				20
Net Local and School Tax Rate	mills		16.698544				21
Utility Plant, Jan. 1	\$	506,580	506,580				22
Materials & Supplies	\$	1,375	1,375				23
Subtotal	\$	507,955	507,955				24
Less: Plant Outside Limits	\$	101,827	101,827				25
Taxable Assets	\$	406,128	406,128				26
Assessment Ratio	dec.		0.998398				27
Assessed Value	\$	405,477	405,477				28
Net Local & School Rate	mills		16.698544				29
Tax Equiv. Computed for Current Year	\$	6,771	6,771				30
Tax Equivalent per 1994 PSC Report	\$	10,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	316		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	20,275	0	
PUMPING PLANT			
Land and Land Rights (320)	942		12
Structures and Improvements (321)	40,348		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	23,853		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	65,143	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	51,998		23
Total Water Treatment Plant	51,998	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,821		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			316	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			19,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	20,275	
PUMPING PLANT				
Land and Land Rights (320)			942	12
Structures and Improvements (321)			40,348	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			23,853	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	65,143	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			51,998	23
Total Water Treatment Plant	0	0	51,998	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,821	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	93,006		26
Transmission and Distribution Mains (343)	204,224		27
Fire Mains (344)	0		28
Services (345)	38,320	300	29
Meters (346)	11,197		30
Hydrants (348)	16,319		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	366,887	300	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,277		39
Total General Plant	2,277	0	
Total utility plant in service directly assignable	506,580	300	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	506,580	300	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			93,006 26
Transmission and Distribution Mains (343)			204,224 27
Fire Mains (344)			0 28
Services (345)			38,620 29
Meters (346)			11,197 30
Hydrants (348)			16,319 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	367,187
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			2,277 39
Total General Plant	0	0	2,277
Total utility plant in service directly assignable	0	0	506,880
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	506,880

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			854	854	1
February			803	803	2
March			877	877	3
April			787	787	4
May			889	889	5
June			844	844	6
July			926	926	7
August			934	934	8
September			824	824	9
October			793	793	10
November			824	824	11
December			856	856	12
Total for year	0	0	10,211	10,211	
Less: Measured or estimated water used in main flushing and water treatment during year				245	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				9,966	16
Less: Water sold				8,681	17
Losses and unaccounted for				1,285	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				66,800	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				9,000	24
Date of minimum: 8/28/2000					25
Total KWH used for pumping for the year				39,348	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	204	10	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	WELL	WELL	WELL	2
Purpose	P	B	S	3
Destination	R	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1975	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	250	250	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	9
Year Installed	1975	1975	1975	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1975		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	59		10
Total capacity in gallons	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	S	6.000	8,951	0	0	0	8,951
P	T	8.000	4,103	0	0	0	4,103
Total Within Municipality			13,054	0	0	0	13,054
Total Utility			13,054	0	0	0	13,054

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	122	1	0	0	123		1
M	1.000	19	0	0	0	19		2
M	1.500	1	0	0	0	1		3
L	4.000	5	0	0	0	5		4
Total Utility		147	1	0	0	148	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	144	0	0	0	144	13	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
Total:	151	0	0	0	151	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	117	20	1	3	0	3	144	1
1.000	0	1	0	0	0	2	3	2
1.500	0	2	0	0	0	1	3	3
2.000	0	0	0	1	0	0	1	4
Total:	117	23	1	4	0	6	151	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	27
Number of distribution system valves end of year:	1
Number of distribution valves operated during year:	1

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

METERS CHARGED TO SEWER DEPT. SHOULD BE \$81., BUT WAS NOT ENTERED BECAUSE
PROPERTY TAX EQUIVALENT WAS ZERO.

Property Tax Equivalent (Water) (Page W-07)

BOARD RESOLUTION SETTING A ZERO AMOUNT, APRIL 3, 2000.

(The above resolution was submitted on paper with annual report filing. See
correspondence file. PJJ)

Water Services (Page W-16)

1 NEW HOOKUP
